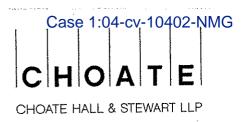
Exhibit M



Richard E. Kaplan, Manager SBK Associates, LLC Massachusetts Office 2345 Washington Street, Suite 101 Newton, MA 02462-1458 April 21, 2006 Client No. 0649546 Invoice No. 1245892 Eric W. Wodlinger

INVOICE SUMMARY

FOR PROFESSIONAL SERVICES rendered through March 31, 2006 as described on the attached pages:

Professional Services	\$42,782.05
Less Courtesy Discount	(4,278.21)
Total Professional Services	\$38,503.84
Total Expenses	1,852.69
Total Amount of this Invoice	<u>\$40,356.53</u>

CHOATE HALL & STEWART LLP

SBK Associates Client No.: 0649546

Page 2 April 21, 2006 Invoice No. 1245892

Expenses **Total** Fees <u>Matter</u> \$39,614.05 \$1,848.19 \$41,462.24 First Hartford Corp. 0013

	Case 1:04-cv-10402-NMG	Document 59-14	Filed 07/24/2006	Page 4 of 8
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CHOATE, HALL & STEWART LLP Page 84 (1) AS OF 03/31/06	anager	Massachusetts Office 2345 Washington Street, Suite 101 Newton, MA 02462-1458 SERVICES RENDERED MONTH	Attention to FHC motion for summary judgment in proxy fraud cases; 0306 review deposition transcripts of R. Kaplan and FHC 30(b)(6) in 2nd proxy fraud case; review proxy statement for November, 2005 shareholders' meeting and draft of complaint for 3rd proxy fraud case.	Review Summary Judgment motion, Review October Proxy statement and 0306 draft complaint, Research Richmond and Ellis, T-Larry, T-Rich and David	Attention to FHC motion for summary judgment, attention to needed 0306 legal research; conference with M. Rhatigan regarding same; review and comment upon new proxy fraud complaint.	Met with L. Kenna to discuss research assignment. Began reviewing 0306 case documents.		5 Finished reviewing case materials and began research.	s Researched whether a prevailing party in a proxy fraud case is entitled to attorneys' fees and began drafting memorandum on that topic.	5 Draft 3rd proxy fraud complaint and prepare for filing and service. 0306	6 Researched attorneys' fees and mootness issues and worked on 0306 memorandum regarding same.
	0649546 0013	DATE	03/01/06	03/01/06	03/05/06	03/02/06		93/03/06	90/90/80	03/07/06	03/01/06

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CHOATE, HALL & STEWART LLP Page 85 (2) AS OF 03/31/06	0649546 SBK Associates 0013 First Hartford Corp. Richard E. Kaplan, Manager SBK Associates, LLC	Massachusetts Office 2345 Washington Street, Suite 101 Newton, MA 02462-1458 DATE SERVICES RENDERED		03/08/06 Finalized research on attorneys' fees and mootness. Completed memorandum on same.	·	03/14/06 Review cases on mootness, attorneys' fees, general proxy fraud cases; draft motion, L.R. 56.1 statement of facts and memorandum in opposition to FHC motion for summary judgment.	03/15/06 Reviewed Reiser case for follow-up research.	03/15/06 Review, revise and file opposition to FHC motion for summary judgment.		03/17/06 Began follow-up research on attorneys' fees.

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	ger /31/06	BOOK FEE 2,499.00	117.50		364.00	39,614.05 39,614.05	BOOK FEE 247.50 16,097.50 13,702.00
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CHOATE, HALL & STEWART LLP Page 86 (3)	SS	SBK Associates, ILC Massachusetts Office 2345 Washington Street, Suite 101 Newton, MA 02462-1458 D 66 Completed follow-up research on attorneys' fees and drafted memorandum describing findings.	06 Attention to attorneys' fees in mootness cases; review memorandum.		/06 Draft e-mail to Nolan, T-Rich, send, various conversations	SUBTOTAL	
e e espera	0649546	DATE WORKED 03/20/06	03/22/06		03/28/06	sans	marria e se os se os mo

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